

SPIRIT OF THE PRESS.

Editorial Opinions of the Leading Journals Upon Current Topics—Compiled Every Day for the Evening Telegraph.

THE WESTERN UNION MONOPOLY AND THE TELEGRAPH STRIKERS.

From the N. Y. Herald.

Notwithstanding reports to the contrary, it appears that the strike among the telegraph operators is not at all an end. Late information from the West, including Pittsburgh, Chicago, and St. Louis, and from the South and Southwest, including Memphis, Louisville, New Orleans, Texas, and other points, is to the effect that the strike still continues, with no prospect of surrender or compromise. In Philadelphia it is affirmed that the strike is not so near an end as previously stated in some quarters. A Philadelphia paper says the strikers "not only continue, but grow stronger every day."

PLAIN TRUTH ABOUT THE INCOME TAX.

From the N. Y. Times.

It is very clear that the Tribune does not know what it means when it treats of financial questions. It opens an old bag stuffed with various crochets, and gets itself so muddled among them that it can scarcely tell one from the other. Is there an intelligent boy in any public school in this country who is incapable of perceiving the fallacy contained in the following definition by the Tribune of its "views":

"The New York Times over and again asserts that we propose the abolition of the income tax. We have already corrected this misstatement. We propose the abolition of no tax—no tax whatever. By the law, as it stands, the income tax is to be assessed and collected once more, and that the end of it. We think it right that it be not reimposed."

How is it possible to treat this sort of argument seriously? Is not the extinction of a tax the same thing as its abolition? Or can you do utterly away with anything without abolishing it? The Tribune says, "We don't ask you to abolish the income tax—only don't put it on any more." It might in precisely the same way say to an agent in its employ, "We don't say that we will not pay you any more salary, only after next Saturday you need not come here again."

But the principle involved in these lectures is of more value than any details of the new experiment. In time pupils will inevitably be drawn, and the lecture-rooms be adequately filled. The proposed rearrangement of prices, fixing \$10 as the fee for each full course, and \$5 for each shorter course—giving each pupil his choice of courses—will afford the utmost freedom to students, while supplying a sufficient element of competition to lecturers. The ultimate result will be to bring round the University a class of learned men, varying in years, pursuits, and opinions, who, without official connection with its government, will increase its reputation and enlarge its intellectual atmosphere.

OFFICIAL CORRUPTION.

From the Louisville Journal.

THE PHILADELPHIA EVENING TELEGRAPH makes this declaration, which would have seemed a very singular one ten years ago:—"Mr. Stanton had the handling and disposition of hundreds of millions of dollars at a time when it would have been easy for him to have accumulated immense sums without seriously compromising his reputation."

UNIVERSITY REFORM.

From the N. Y. Tribune.

Our older colleges, stimulated in part by "Cornell" and "Michigan," are making bold steps toward a true University system. No single experiment in this direction is at this recalcitrant moment so important as that in progress at Harvard College, in respect to "University Lectures."

It was among the triumphs of President Hill's administration to establish, amid many obstacles, a method by which the attainments of the college professors could be brought to bear on a mature class of minds than undergraduates. To his "University Lectures" the present administration has added two "University Courses of Instruction"—the one in "Philosophy," the other in "Modern Literature"—these being designed for "graduates, teachers, and other competent persons, men and women."

"Philosophy" course—and six, all ladies, the "Modern Literature" course. After all, it is not such a bad beginning; "good to count gains from," as the newspapers of the defeated party are wont to say after an election. It seems, however, by the statements of the Harvard Advocate and the Boston Advertiser, that the whole system is to be remodelled, with some improvements for next year. Ex-President Hill's "University Lectures" and President Elliott's "University Courses" are to be thrown into one, and we have something which really begins to look like the arrangements of a German University. In 1870-'71 the whole lecturing force is apparently to be drawn from Cambridge and vicinity; and of the twenty-nine lecturers all but nine are officers of the College. These nine are Messrs. G. E. Ellis, F. Bocher, W. D. Howells, A. Phelps, C. C. Perkins, C. Wright, E. Fiske, J. E. Oliver, J. F. Johnson, and W. Everett. As to the departments, the courses may be thus classified:—Natural Sciences (7); Metaphysics (4); Modern Literature (4); Ancient Literature (3); English Literature (3); Mathematics and Astronomy (3); Theology (2); Art (1); History (1); Political Science (1). There are certainly some great gaps here. History, for instance, seems to have very scanty attention, and Philology to be almost wanting. The classics, too, have to put up with rather short rations. But, on the whole, the courses bring us much nearer a true University than anything which America has yet seen, and the names of the lecturers make certainly a respectable, though not perhaps a brilliant list. The names of Peirce, Agassiz, Wyman, Hedge, Lowell, and Child would do honor to any university. We are sorry to miss the name of Professor Volcott Gibbs. Among the new accessions the most important is doubtless Mr. Charles C. Perkins, whose European laurels have been an honor to his Alma Mater, to whom in turn he gives the fruit of his study of "Ancient Art." Mr. Howells, too, must be always agreeable, though he must remember that "New Italian Literature" is not an inexhaustible theme. Some of the literary subjects appear perhaps a little crude and ambitious, as that of "Modern Classics," assigned to Prof. Outer. The most difficult theme perhaps in the list, and that requiring the maturest culture, on that of "The Study of Literary Models and on English Style," is assigned to a gentleman not a graduate of the College, and whose name is not very familiarly known in literature at least—Mr. Austin Phelps.

DR. M. KLINE CAN CURE CUTANEOUS DISEASES.

Keeps Urea, Marks on the Skin, Ulcers in the three months and does, some legs and arms cured by this medicine. Price 25 Cents. BOTTLE FOR 50 CENTS. Wholesale and Retail.

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The President himself has taken good care to hedge himself around with impenetrable bars to the approach of that virtuous calamity. The chronicle of the current events of the last two years can point you to sums amounting to not less than one hundred and seventy-five thousand dollars which General Grant has accumulated since his party first determined to place him in the Presidential chair, and since he first convinced himself that his occupancy of the White House was a foregone conclusion. None of this money he stole, but not one cent of it should he have received. It was the offerings of men who were known to have axes to grind. Indeed, the result shows that it was offered and received as the advance payment for executive patronage afterward to be delivered. In due time the axes were ground, and he had the sharp axe who paid most liberally for the grinding.

PLAIN TRUTH ABOUT THE INCOME TAX.

From the N. Y. Times.

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"The New York Times over and again asserts that we propose the abolition of the income tax. We have already corrected this misstatement. We propose the abolition of no tax—no tax whatever. By the law, as it stands, the income tax is to be assessed and collected once more, and that the end of it. We think it right that it be not reimposed."

How is it possible to treat this sort of argument seriously? Is not the extinction of a tax the same thing as its abolition? Or can you do utterly away with anything without abolishing it? The Tribune says, "We don't ask you to abolish the income tax—only don't put it on any more." It might in precisely the same way say to an agent in its employ, "We don't say that we will not pay you any more salary, only after next Saturday you need not come here again."

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These courses are now in progress, with entire success, except as to the number of students, which is as yet small. Besides the ratiocinators audience of professors and divinity students—a partial modification of the ration on toll bridges in Vermont, where ministers pass free—there are thirteen paying pupils. Three young gentlemen attend both courses—four pupils (including one lady) the

property. But remember these few points:—1. The income tax, unlike many other taxes, does not restrict trade or cripple commerce. 2. It is not so burdensome as taxes upon necessities of life. 3. It falls upon the rich rather than upon the poor. 4. It is a tax for the benefit of Government, not of monopolists, whereas many of our imposts fall under the latter category. Lastly, it would be unfair to take off the whole of the income tax until you have reduced the taxes which press heavily and harshly upon the poorer classes, or which injuriously affect the mercantile interests of the country—as, for example, the duties on food and clothing, and upon the raw material of a great variety of manufactures.

SPECIAL NOTICES.

OFFICE OF WELLS, FARGO & COMPANY, No. 84 BROADWAY, NEW YORK, December 25, 1869.—Notice is hereby given, that the Transfer Books of Wells, Fargo & Company will be CLOSED on the 10th day of JANUARY, 1870, at 10 o'clock P. M. To enable the Company to ascertain who are owners of the stock of the old Ten Million Capital. The owners of that stock will be entitled to participate in the distribution of assets provided for by the agreement with the Pacific Express Company.

OFFICE OF THE BOARD OF DIRECTORS OF THE AMERICAN MERCHANTS' UNION EXPRESS COMPANY, No. 118 BROADWAY, NEW YORK, November 26, 1869. The Board of Directors of the American Merchants' Union Express Company have declared a dividend of THREE DOLLARS (\$3) per share on the outstanding capital stock of the Company, payable on the 15th day of January next.

OFFICE OF THE BELVIDERE MANUFACTURING COMPANY, No. 118 BROADWAY, NEW YORK, December 25, 1869. Notice is hereby given to the stockholders of the BELVIDERE MANUFACTURING COMPANY, that the annual meeting of the stockholders for the purpose of electing directors and officers for the year 1870, will be held on the 10th day of February, A. D. 1870, at 10 o'clock P. M. at the office of the Company, No. 118 Broadway, New York.

OFFICE OF CENTRAL PACIFIC RAILROAD OF CALIFORNIA, No. 54 WILLIAM STREET, NEW YORK, December 17, 1869.—The SIX PER CENT. interest coupons of first mortgage bonds of the Central Pacific Railroad of California, due January 1, 1870, will be paid at the banking house of Fisk & Hatch, No. 5 NASSAU STREET, New York.

OFFICE OF THE HOUSTON AND TEXAS GENERAL RAILWAY COMPANY, No. 59 WALNUT STREET, NEW YORK, Dec. 27, 1869.—The Coupons of the First Mortgage Bonds of this Company, due Jan. 1, 1870, will be paid in gold coin on and after that date, at the National City Bank, New York.

OFFICE OF CENTRAL PACIFIC RAILROAD OF CALIFORNIA, No. 54 WILLIAM STREET, NEW YORK, Dec. 17, 1869.—The Seven Per Cent. Interest Coupons (Bonds of 1864) due Jan. 1, 1870, will be paid at the banking house of Eugene Kelly & Co., No. 31 NASSAU STREET, New York.

OFFICE OF CALIFORNIA AND OREGON RAILROAD, No. 54 WILLIAM STREET, NEW YORK, Dec. 17, 1869.—The Six Per Cent. Interest Coupons of First Mortgage Bonds of the California and Oregon Railroad, due Jan. 1, 1870, will be paid at the Banking House of Fisk & Hatch, No. 5 NASSAU STREET, New York.

OFFICE OF THE CITY TREASURER, PHILADELPHIA, Dec. 23, 1869.—Warrants registered to No. 50,000 will be paid on presentation at this office, interest ceasing from date.

SHAMOKIN COAL COMPANY, Office No. 226 WALNUT STREET, PHILADELPHIA, Dec. 31, 1869. The Annual Meeting of the Stockholders of the above-named Company, and an election of Directors to serve for ensuing year, will be held at the office of the Company, No. 226 Walnut Street, Philadelphia, on the 15th day of January, A. D. 1870, at 10 o'clock P. M.

EAST MAHONY RAILROAD COMPANY, Office No. 226 WALNUT STREET, PHILADELPHIA, Dec. 23, 1869. Notice is hereby given to the Stockholders of this Company that the annual meeting of the Company for the purpose of electing directors and officers for the year 1870, will be held at the office of the Company, No. 226 Walnut Street, Philadelphia, on the 15th day of January, 1870, at 10 o'clock P. M.

SUSQUEHANNA CANAL COMPANY, Office No. 417 WALNUT STREET, PHILADELPHIA, December 30, 1869. Notice is hereby given to the stockholders of the Preferred Bonds of the SUSQUEHANNA CANAL COMPANY, falling due on the 1st of January, 1870, will be paid at the office of the Company in Philadelphia, on and after the 30th of December, on presentation of the coupons thereof, numbered 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100.

SUSQUEHANNA CANAL COMPANY, Office No. 417 WALNUT STREET, PHILADELPHIA, December 30, 1869. Notice is hereby given to the stockholders of the Common Bonds of the SUSQUEHANNA CANAL COMPANY, falling due on the 1st of January, 1870, will be paid on and after the 30th of December, at the First National Bank of Philadelphia, on presentation of the coupons for the same numbered.

THE ANNUAL MEETING OF THE STOCKHOLDERS OF THE SUMMIT BRANCH RAILROAD COMPANY will be held at the office of the Company, No. 40 CHESTNUT STREET, PHILADELPHIA, on the 17th day of January, 1870, at 10 o'clock P. M., to elect Directors for the ensuing year, and to transact such other business as may come before them.

CAMBRIA IRON COMPANY.—THE Annual Meeting of the Stockholders of the CAMBRIA IRON COMPANY will be held at their office, No. 40 CHESTNUT STREET, PHILADELPHIA, on the 17th day of January, 1870, at 10 o'clock P. M., when an election will be held for seven Directors, to serve for the ensuing year.

UNION PACIFIC RAILWAY, Office No. 118 BROADWAY, NEW YORK, Dec. 23, 1869. Coupons of the Six Per Cent. Gold Bonds of this road due on 1st prox. will be paid on and after that date, free from Government tax, by

COLD WEATHER DOES NOT CHAP.—On or before the 15th inst. WRIGHT'S PATENT Glycerine TABLET of SOLIDIFIED Glycerine. Its use cures the skin and restores softness and beauty. Sold by all druggists.

COLTON DENTAL ASSOCIATION.—The Colton Dental Association, is now the only one in Philadelphia who devote their entire time and practice to extracting teeth, absolutely without pain, by fresh methods. Office, FIFTH and WALNUT Streets.

DR. F. R. THOMAS, THE LATE OPERATOR of the Colton Dental Association, is now the only one in Philadelphia who devote their entire time and practice to extracting teeth, absolutely without pain, by fresh methods. Office, FIFTH and WALNUT Streets.

BATCHLOR'S HAIR DYE.—THIS splendid Hair Dye is the best in the world; the only true and perfect dye; harmless, leaves the hair soft, moist, and healthy; restores the hair to its natural color and beauty; and is sold by all druggists and perfumers, and properly applied at Batchelor's Hair Dye Factory, No. 16 BOND STREET, New York.

QUEEN FIRE INSURANCE COMPANY, LONDON AND LIVERPOOL. SABBIN, ALLEN & DULLES, Agents, FIFTH and WALNUT Streets.

DR. M. KLINE CAN CURE CUTANEOUS DISEASES. Keeps Urea, Marks on the Skin, Ulcers in the three months and does, some legs and arms cured by this medicine. Price 25 Cents. BOTTLE FOR 50 CENTS. Wholesale and Retail.

INSURANCE. 1829.—CHARTER PERPETUAL. Franklin Fire Insurance Company OF PHILADELPHIA. Office, No. 435 and 437 CHESTNUT ST. Assets Jan. 1, '69, \$2,677,372 1/3. CAPITAL, SURPLUS, ACCRUE, & PROFITS, \$400,000-00. PREMIUMS, \$1,903,539-70. UNSETTLED CLAIMS, \$28,789-13. INCOME FOR 1869, \$80,000-00. Losses paid since 1829, over \$5,500,000.

INSURANCE. Penn Mutual Life Insurance COMPANY. No. 921 CHESTNUT STREET, PHILADELPHIA. ASSETS, \$3,000,000. CHARTERED BY OUR OWN STATE. MANAGED BY OUR OWN CITIZEN. LOSSES PROMPTLY PAID. APPLICATIONS may be made at the Home Office, or at the Agencies throughout the State.

ASBURY LIFE INSURANCE COMPANY. No. 805 BROADWAY, corner of Eleventh Street, New York. CAPITAL, \$1,000,000. \$250,000 deposited with the State of New York as security for policy holders.

STRICTLY MUTUAL. Provident Life and Trust Co. OF PHILADELPHIA. OFFICE, No. 111 S. FOURTH STREET. Organized to promote LIFE INSURANCE among the members of the Society of Friends.

FAME INSURANCE COMPANY. No. 59 CHESTNUT STREET. INCORPORATED 1866.—CHARTER PERPETUAL. CAPITAL, \$200,000. FIRE INSURANCE EXCLUSIVELY.

THE PENNSYLVANIA FIRE INSURANCE COMPANY. No. 610 WALNUT STREET, opposite Independence Square. This Company, chartered by the State of Pennsylvania, has been in operation for over forty years, and is one of the most successful and reliable fire insurance companies in the world.

PHENIX INSURANCE COMPANY OF PHILADELPHIA. INCORPORATED 1866.—CHARTER PERPETUAL. No